



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF ALBANY WATER UTILITY

Principal Office: 206 N. WATER STREET
P.O. BOX 342
ALBANY, WI 53502

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF ALBANY WATER UTILITY**Utility Address:** 206 N. WATER STREET

P.O. BOX 342

ALBANY, WI 53502

When was utility organized? 1/1/1914**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS LAURIE K KEEPERS**Title:** CLERK-TREASURER**Office Address:**

206 N. WATER STREET

P.O. BOX 342

ALBANY, WI 53502

Telephone: (608) 862 - 3240**Fax Number:** (608) 862 - 1539**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JAMES R FRECHETTE**Title:** VILLAGE AUDITOR**Office Address:** JAMES R FRECHETTE, CPA

W339 S9511 HARVEST COURT

MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:** jrfdcpa@wi.rr.com

President, chairman, or head of utility commission/board or committee:

Name: CHRIS ROBERTS**Title:** VILLAGE PRESIDENT**Office Address:**

206 N. WATER STREET

P.O. BOX 342

ALBANY, WI 53502

Telephone: (608) 862 - 3240**Fax Number:** (608) 862 - 1539**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JAMES R FRECHETTE**Title:** VILLAGE AUDITOR**Office Address:** JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149**Telephone:** (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:** jrfcpa@wi.rr.com**Date of most recent audit report:** 2/12/2003**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: MR ROGER CAROLAN**Title:** DEPARTMENT HEAD**Office Address:**206 N. WATER STREET
P.O. BOX 342
ALBANY, WI 53502**Telephone:** (608) 862 - 3240**Fax Number:** (608) 862 - 1539**E-mail Address:**

Name of utility commission/committee: Albany Village Board

Names of members of utility commission/committee:JOE COUSIN, VILLAGE BOARD MEMBER
VIRGINIA DETRA, VILLAGE BOARD MEMBER
ELIZABETH HAKES, VILLAGE BOARD MEMBER
JOHN KOOPMANS, VILLAGE BOARD MEMBER
CHRIS ROBERTS, VILLAGE BOARD PRESIDENT
JON RUNAAS, VILLAGE BOARD MEMBER
ROBB SPANGLER, VILLAGE BOARD MEMBER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	160,681	155,461	1
Operating Expenses:			
Operation and Maintenance Expense (401)	55,043	54,700	2
Depreciation Expense (403)	21,361	21,357	3
Amortization Expense (404)	0	0	4
Taxes (408)	21,688	21,363	5
Total Operating Expenses	98,092	97,420	
Net Operating Income	62,589	58,041	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	62,589	58,041	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,694	6,223	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,694	6,223	
Total Income	64,283	64,264	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	64,283	64,264	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,507	6,800	13
Amortization of Debt Discount and Expense (428)	632	712	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	14,518	16,317	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	21,657	23,829	
Net Income	42,626	40,435	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	340,487	300,052	19
Balance Transferred from Income (433)	42,626	40,435	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	383,113	340,487	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	1,694	4
Total (Acct. 419):	1,694	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	160,681	0	0	0	160,681	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	160,681	0	0	0	160,681	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,215,479	1,215,319	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	256,014	234,921	2
Net Utility Plant	959,465	980,398	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,000	1,000	6
Special Funds (125)	26,246	25,797	7
Total Other Property and Investments	27,246	26,797	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		0	8
Temporary Cash Investments (132)	27,524	87,202	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	26,150	25,074	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	63,624	0	14
Materials and Supplies (150)	3,404	3,329	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	120,702	115,605	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,027	2,659	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	2,027	2,659	
Total Assets and Other Debits	1,109,440	1,125,459	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	190,951	190,951	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	383,113	340,487	23
Total Proprietary Capital	574,064	531,438	
LONG-TERM DEBT			
Bonds (221)	127,680	133,560	24
Advances from Municipality (223)	305,996	349,546	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	433,676	483,106	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,960	368	28
Payables to Municipality (233)	5,149	16,681	29
Customer Deposits (235)			30
Taxes Accrued (236)	20,009	19,842	31
Interest Accrued (237)	3,901	4,343	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	32,019	41,234	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	69,681	69,681	38
Total Liabilities and Other Credits	1,109,440	1,125,459	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,215,479	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,215,479	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	256,014	0	0	0	9
Total Accumulated Provision	256,014	0	0	0	
Net Utility Plant	959,465	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	234,921				234,921	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,361				21,361	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,012				1,012	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	22,373	0	0	0	22,373	13
Debits during year						14
Book cost of plant retired	1,280				1,280	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,280	0	0	0	1,280	19
Balance End of Year	256,014	0	0	0	256,014	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,404	3,329	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,404	3,329	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 G.O. NOTES	632	428	2,027	1
Total			2,027	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	190,951	1
Changes during year (explain):		2
Balance end of year	190,951	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1974 Mortgage Revenue Bonds	06/08/1974	06/01/2014	5.00%	127,680	1
Total Bonds (Account 221):				127,680	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND LOAN	08/09/2000	03/15/2010	5.25%	35,996	1
General Obligation Note-1998	11/01/1998	11/01/2008	4.15%	270,000	2
Total for Account 223				305,996	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	19,842	1
Accruals:		
Charged water department expense	21,688	2
Charged electric department expense		3
Charged sewer department expense	329	4
Other (explain):		
NONE		5
Total Accruals and other credits	22,017	
Taxes paid during year:		
County, state and local taxes	19,842	6
Social Security taxes	1,860	7
PSC Remainder Assessment	148	8
Other (explain):		
NONE		9
Total payments and other debits	21,850	
Balance end of year	20,009	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
1974 BONDS	556	6,507	6,531	532	2
Subtotal	556	6,507	6,531	532	
Advances from Municipality (223)					
STATE TRUST FUND LOAN - 2000	1,644	1,928	2,076	1,496	3
General Obligation Note-1998b	2,143	12,590	12,860	1,873	4
Subtotal	3,787	14,518	14,936	3,369	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	4,343	21,025	21,467	3,901	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	69,681	0	0	0	0	69,681	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	69,681	0	0	0	0	69,681	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	15,870					15,870	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	1,000	2
Total (Acct. 124):	1,000	
Special Funds (125):		
BOND RESERVE FUND	26,246	3
Total (Acct. 125):	26,246	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	26,150	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	26,150	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
2002 PUBLIC FIRE PROTECTION	62,429	12
2002 TAX ROLL ITEMS	1,195	13
Total (Acct. 145):	63,624	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
2002 EQUIPMENT USAGE DUE TO GENERAL FUND	4,474	17
MISCELLANEOUS 2002 CHARGES FOR PAYROLL & VOUCHERS	675	18
Total (Acct. 233):	5,149	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,215,399	0	0	0	1,215,399	1
Materials and Supplies	3,366	0	0	0	3,366	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	245,467	0	0	0	245,467	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	69,681	0	0	0	69,681	6
Other (specify):					0	7
Average Net Rate Base	903,617	0	0	0	903,617	
Net Operating Income	62,589	0	0	0	62,589	8
Net Operating Income as a percent of						
Average Net Rate Base	6.93%	N/A	N/A	N/A	6.93%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	190,951	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	361,800	3
Other (Specify):		4
Total Average Proprietary Capital	552,751	
Net Income		
Net Income	42,626	5
Percent Return on Proprietary Capital	7.71%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

THE WATER UTILITY INCREASED RATES EFFECTIVE 9-20-02. THE RATE INCREASE WAS DONE AS A SIMPLIFIED RATE CASE.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

ACCOUNTANTS COMPILATION REPORT

I HAVE COMPILED THE VARIOUS SCHEDULES INCLUDED IN THE 2002 MUNICIPAL UTILITY ANNUAL REPORT OF THE VILLAGE OF ALBANY WATER UTILITY AS OF DECEMBER 31, 2002 AND FOR THE YEAR THEN ENDED, IN ACCORDANCE WITH STANDARDS ESTABLISHED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

A COMPILATION IS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION OF WISCONSIN INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. I HAVE NOT AUDITED OR REVIEWED THE VARIOUS SCHEDULES INCLUDED IN THE 2002 MUNICIPAL UTILITY ANNUAL REPORT AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

THE SCHEDULES INCLUDED IN THE 2002 MUNICIPAL UTILITY ANNUAL REPORT ARE PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION OF WISCONSIN, WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THE SCHEDULES INCLUDED IN THE 2002 MUNICIPAL UTILITY ANNUAL REPORT ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

MARCH 12, 2003

JAMES R FRECHETTE, CPA

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

a/c 419 interest on investments

The amount earned is much less than in 2001 due to the interest rates on investments dropping to under 1.5% during 2002.

Balance Sheet (Page F-05)

A/C 132 INVESTMENTS

THE BALANCE IS MUCH LOWER AT 12-31-02 AS COMPARED TO 12-31-01 AS THE VILLAGE GENERAL FUND DID NOT PAY TO THE WATER UTILITY THE PUBLIC FIRE PROTECTION AMOUNT UNTIL JAN 2003. THE BALANCE IN A/C 145 IS MUCH HIGHER AT 12-31-02 COMPARED TO 12-31-01 DUE TO THIS SITUATION ALSO.

Balance Sheet End-of-Year Account Balances (Page F-18)

a/c 145 DUE FROM MUNICIPALITY

VILLAGE DID NOT PAY PUBLIC FIRE PROTECTION FOR 2002 UNTIL JAN 2003.

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	158,468	1
Total Sales of Water	158,468	
Other Operating Revenues		
Forfeited Discounts (470)	965	2
Other Water Revenues (474)	1,248	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,213	
Total Operating Revenues	160,681	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	25,306	5
General Operating Expenses (680-690)	29,737	6
Total Operation and Maintenance Expenses	55,043	
Other Operating Expenses		
Depreciation Expense (403)	21,361	7
Amortization Expense (404)		8
Taxes (408)	21,688	9
Total Other Operating Expenses	43,049	
Total Operating Expenses	98,092	
NET OPERATING INCOME	62,589	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	3	162	645	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	162	645	
Metered Sales to General Customers (461)				
Residential	381	18,341	75,945	4
Commercial	42	4,619	15,086	5
Industrial	3	350	1,014	6
Total Metered Sales to General Customers (461)	426	23,310	92,045	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		62,501	8
Other Sales to Public Authorities (464)	11	691	3,277	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	441	24,163	158,468	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	62,429	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	72	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	62,501	
Forfeited Discounts (470):		
Customer late payment charges	965	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	965	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,198	7
Other (specify):		
RECONNECTION CHARGES	50	8
Total Other Water Revenues (474)	1,248	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	11,638	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,650	3
Chemicals (630)	3,241	4
Supplies and Expenses (640)	2,592	5
Repairs of Water Plant (650)	711	6
Transportation Expenses (660)	4,474	7
Total Plant Operation and Maintenance Expenses	25,306	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	11,416	8
Office Supplies and Expenses (681)	2,933	9
Outside Services Employed (682)	1,545	10
Insurance Expense (684)	1,400	11
Employees Pensions and Benefits (686)	11,956	12
Regulatory Commission Expenses (688)	60	13
Miscellaneous General Expenses (689)	427	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	29,737	
Total Operation and Maintenance Expenses	55,043	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		20,009	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		329	2
Net property tax equivalent		19,680	
Social Security		1,860	3
PSC Remainder Assessment		148	4
Other (specify): NONE			5
Total tax expense		21,688	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212458				3
County tax rate	mills		5.672632				4
Local tax rate	mills		6.939283				5
School tax rate	mills		9.880334				6
Voc. school tax rate	mills		1.823936				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.528643				10
Less: state credit	mills		1.581524				11
Net tax rate	mills		22.947119				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.939283				14
Combined School Tax Rate	mills		11.704270				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.643553				17
Total Tax Rate	mills		24.528643				18
Ratio of Local and School Tax to Total	dec.		0.760073				19
Total tax net of state credit	mills		22.947119				20
Net Local and School Tax Rate	mills		17.441480				21
Utility Plant, Jan. 1	\$	1,215,319	1,215,319				22
Materials & Supplies	\$	3,329	3,329				23
Subtotal	\$	1,218,648	1,218,648				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,218,648	1,218,648				26
Assessment Ratio	dec.		0.941366				27
Assessed Value	\$	1,147,194	1,147,194				28
Net Local & School Rate	mills		17.441480				29
Tax Equiv. Computed for Current Year	\$	20,009	20,009				30
Tax Equivalent per 1994 PSC Report	\$	15,972					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	20,009					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	50		4
Structures and Improvements (311)	300		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	22,246		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	22,596	0	
PUMPING PLANT			
Land and Land Rights (320)	50		12
Structures and Improvements (321)	9,742		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	1,866		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	30,985		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	197		20
Total Pumping Plant	42,840	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,462		23
Total Water Treatment Plant	5,462	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	400		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			50	4
Structures and Improvements (311)			300	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			22,246	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	22,596	
PUMPING PLANT				
Land and Land Rights (320)			50	12
Structures and Improvements (321)			9,742	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			1,866	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			30,985	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			197	20
Total Pumping Plant	0	0	42,840	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,462	23
Total Water Treatment Plant	0	0	5,462	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			400	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	343,752		26
Transmission and Distribution Mains (343)	599,997		27
Fire Mains (344)	0		28
Services (345)	86,328		29
Meters (346)	40,068	1,440	30
Hydrants (348)	61,947		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,132,492	1,440	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,504		35
Computer Equipment (372.1)	4,533		36
Transportation Equipment (373)	910		37
Other General Equipment (379)	4,982		38
Other Tangible Property (390)	0		39
Total General Plant	11,929	0	
Total utility plant in service directly assignable	1,215,319	1,440	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,215,319	1,440	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			343,752 26
Transmission and Distribution Mains (343)			599,997 27
Fire Mains (344)			0 28
Services (345)			86,328 29
Meters (346)	1,280		40,228 30
Hydrants (348)			61,947 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,280	0	1,132,652
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,504 35
Computer Equipment (372.1)			4,533 36
Transportation Equipment (373)			910 37
Other General Equipment (379)			4,982 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	11,929
Total utility plant in service directly assignable	1,280	0	1,215,479
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,280	0	1,215,479

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,140	2,140	1
February			1,840	1,840	2
March			2,170	2,170	3
April			2,180	2,180	4
May			2,380	2,380	5
June			2,420	2,420	6
July			2,600	2,600	7
August			2,530	2,530	8
September			2,280	2,280	9
October			2,370	2,370	10
November			2,130	2,130	11
December			2,210	2,210	12
Total annual pumpage	0	0	27,250	27,250	
Less: Water sold				24,163	13
Volume pumped but not sold				3,087	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				262	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				350	18
Total volume not sold but accounted for				612	19
Volume pumped but unaccounted for				2,475	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				130	23
Date of maximum: 8/24/2002					24
Cause of maximum:					25
GENERAL USAGE. LOW FLOW THE DAY BEFORE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				40	26
Date of minimum: 1/30/2002					27
Total KWH used for pumping for the year				38,921	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
206 S. WATER STREET	#1	368	8	475,000	Yes	1
TAYLOR & VINE STREET	#2	376	15	620,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	WELL#1	WELL #2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	LAYNE NW		5
Year Installed	1961	1974		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	190	440		8
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC		10
Year Installed	1983	1974		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	4
			5
Year constructed	1974	1998	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	162	162	10
			11
Total capacity in gallons (actual)	120,000	150,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6340	0.6340	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	2,656	0	0	0	2,656
M	D	6.000	30,557	0	0	0	30,557
M	D	8.000	11,201	0	0	0	11,201
M	D	12.000	524	0	0	0	524
Total Within Municipality			44,938	0	0	0	44,938
Total Utility			44,938	0	0	0	44,938

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	386	0	0	0	386		1
M	1.000	10	0	0	0	10		2
P	1.000	3	0	0	0	3		3
M	1.500	5	0	0	0	5		4
M	2.000	2	0	0	0	2		5
M	4.000	1	0	0	0	1		6
Total Utility		407	0	0	0	407	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	458	12	19	0	451	39	1
1.000	5	0	1	0	4	1	2
1.500	5	0	0	0	5	1	3
2.000	2	0	0	0	2	0	4
3.000	2	0	0	0	2	1	5
Total:	472	12	20	0	464	42	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	376	38	3	10	0	24	451	1
1.000	1	2	0	0	0	1	4	2
1.500	0	3	0	0	0	2	5	3
2.000	0	2	0	0	0	0	2	4
3.000	0	1	0	1	0	0	2	5
Total:	377	46	3	11	0	27	464	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	80				80	2
Total Fire Hydrants	80	0	0	0	80	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 650 Repairs to Water Plant

During 2002, not as many repairs to plant as compared to 2001.

a/c 686 Employee Pension and Benefits

Increase in 2002 due to increase in rates for retirement and health insurance.
